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October 6, 2000

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3/18/05JC913 U.S. PTO
09/680737

10/06/00

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PATENT AGENT

Assistant Commissioner for Patents
Box Patent Application
Washington, D.C. 20231Re: METHOD OF DECODING TWO-CHANNEL MATRIX ENCODED AUDIO
TO RECONSTRUCT MULTICHANNEL AUDIO
Docket No. 262-23-232

Sir:

Transmitted herewith for filing under 35 U.S.C. 111 and 37 CFR 1.53 is the patent application of WILLIAM P. SMITH, STEPHEN SMYTH and MING YAN entitled METHOD OF DECODING TWO-CHANNEL MATRIX ENCODED AUDIO TO RECONSTRUCT MULTICHANNEL AUDIO.

Enclosed are:

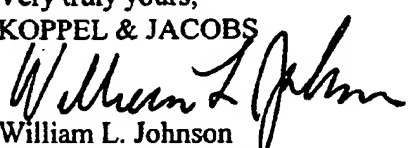
19 pages of written description, claims and abstract.
8 sheets of drawings plus 2 copies.
Unsigned Declaration and Power of Attorney.

The filing and recording fees have been calculated as shown below:

Basic Fee				\$710.00
Total Claims	(19 - 20)	x	\$18.00	= 0.00
Independent Claims	(3 - 3)	x	\$80.00	= 0.00
Total Fee:				\$710.00

Our Check No. 15496 for \$710.00 to cover the filing and recording fees is enclosed. We authorize the Commissioner to charge (1) payment of any additional filing fees required under 37 CFR 1.16, (2) payment of any patent application processing fees under 37 CFR 1.17 associated with this communication, or (3) payment of any fees that occur during the pendency of this application (and to credit any overpayment) to Deposit Account No. 11-1580. We enclose a duplicate copy of this sheet.

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Very truly yours,
KOPPEL & JACOBS

William L. Johnson
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WLJ/mm

Enclosures

M27-262-23-232Transmittal ltr.doc